



STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary  
No. 83/76

July 20, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 11

Following are brief summaries of legislation introduced during the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code and otherwise to the assessing function.

AB 689

Author: Assemblyman Costa  
Action: Amended in Senate  
Date: June 22, 1983  
Affected Code Sections: Amends Sections 51283 and 51284 of the Government Code. Urgency statute.

As amended, this bill would require that deferred taxes collected from a land owner pursuant to cancellation of a Williamson Act contract be transmitted to the Controller within 30 days of the date a certificate of cancellation is executed by a county board or a city council.

AB 756

Author: Assemblyman McClintock  
Action: Approved by the Governor  
Date: June 21, 1983  
Affected Code Sections: Amends Section 272 of the Revenue and Taxation Code.

As Chapter 119 of the Statutes of 1983, this bill allows the assessor to initiate roll corrections for late filings for various exemptions, without first consulting the county board of supervisors.

AB 858

Author: Assemblyman Bradley  
Action: Approved by the Governor  
Date: June 21, 1983  
Affected Code Section: Amends Section 409 of the Revenue and Taxation Code.

As Chapter 116 of the Statutes of 1983, this measure allows all counties, not only those having a population exceeding 4,000,000 (Los Angeles County), to charge fees related to actual costs for providing information or records the assessor is not legally required to prepare or keep.

AB 1200

Author: Assemblyman Connelly

Action: Amended in Senate

Date: June 21, 1983

Affected Code Sections: Amends, adds, and repeals many pertinent sections of the Revenue and Taxation Code.

The most recent amendments to this bill would:

- (1) Allow an ordinance authorizing the exemption of low-valued property to be adopted, revised, or rescinded by county boards on or before the lien date for the fiscal year to which the action is to apply;
- (2) repeal both the eight-year payback option for taxes on escapes not caused by assessee's error, and the prohibition against penalties or interest on such taxes;
- (3) provide for a four-year period for paying taxes due on certain escapes, under specified conditions;
- (4) modify the circumstances under which penalties, interest, and fees may be cancelled by the county;
- (5) modify the provisions for the use of hearing officers in assessment appeals; and
- (6) increase, from \$5 to \$10, the maximum amount of taxes, penalties, license fees, or other costs owed to a county, that may be forgiven by the county.

SB 191

Authors: Senator Craven et al.

Action: Amended in Assembly

Date: June 20, 1983

Affected Code Section: Amends Section 5805 of the Revenue and Taxation Code. Urgency statute.

As amended, this bill clarifies that mobilehome accessories, installed on a rented or leased lot with a mobilehome first sold prior to January 1, 1977, will be rebuttably presumed to be subject to the vehicle license fee, and will not be subject to local property taxation unless the mobilehome becomes subject to it.

July 20, 1983

SB 1275

Author: Senator Ellis  
Action: Approved by the Governor  
Date: June 22, 1983  
Affected Code Sections: Amends Sections 207 and 270 of the Revenue and Taxation Code. Urgency statute.

As Chapter 120 of the Statutes of 1983, this bill makes the religious exemption retroactive to the 1977-78 fiscal year and allows the filing of claims, accompanied by a \$25 filing fee for each year claimed, for fiscal years 1977-78 to 1982-83, inclusive.

SB 1281

Author: Senator Speraw  
Action: Introduced in Senate  
Date: June 15, 1983  
Affected Code Section: Amends Section 62 of the Revenue and Taxation Code. Urgency Statute.

This bill would exclude from change in ownership a power of attorney or other instrument in which the transferor retains exclusive control over the use and possession of the property; provided, however, that the termination of such a power of attorney or other authority would constitute a change in ownership.

SCR 19

Author: Senator Alquist  
Action: Amended in Senate  
Date: June 14, 1983

As amended, this resolution would require the Legislative Analyst to study the feasibility of transferring the administration of the homeowners' exemption from local assessors to the Franchise Tax Board, and to report on his findings to the Legislature by May 1, 1984.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:dw  
Enclosures  
AL-04B-1814A